

ALCOHOLIC BEVERAGES TAX

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. The tax rate for beer is 23 cents per gallon. The tax rate is 75 cents per gallon for wine and other dilute alcoholic beverages containing 14 percent or less alcohol, and \$1.35 for wine and other dilute beverages containing more than 14 percent alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries is 5 cents per gallon. The tax rate for alcohol and spirits is \$3.00 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

Table 3

ALCOHOLIC BEVERAGE GALLONS AND REVENUES FOR 1998

Month	Beer Gallons	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Light Wine Gallons	Alcohol, Spirits & Wines Revenues	Farm Winery Gallons	Farm Winery Revenue
January ...	3,063,769	\$697,660	217,878	7,925	219,214	\$820,465	560	\$27.68
February ..	3,121,311	710,745	118,523	5,300	113,288	443,211	122	5.89
March	2,983,104	679,347	139,828	5,569	131,925	520,688	136	6.41
April	3,208,883	730,663	163,811	5,962	164,016	616,271	108	5.70
May	3,563,471	811,410	145,068	5,986	154,462	553,547	291	14.41
June	3,980,958	906,583	152,600	5,242	157,691	577,301	527	26.08
July	4,263,741	970,856	165,517	5,737	165,596	628,156	727	35.91
August	3,594,588	818,502	155,867	5,200	140,151	573,939	526	26.10
September ..	3,735,444	850,549	155,072	4,932	135,885	568,052	431	21.33
October ...	3,616,997	823,590	160,338	5,500	123,807	575,481	486	24.04
November ..	3,567,925	812,394	171,213	5,462	158,425	633,434	200	9.81
December ..	3,156,696	718,802	175,328	7,033	184,362	667,014	2,767	1,795.19
Total	41,856,887	\$9,531,101	1,921,043	69,848	1,848,822	\$7,177,559	6,881	\$1,998.55

Chronology of Alcoholic Beverage Tax Rates*

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35

*Tax per gallon.